

CON 251

Fundamentals of Cost Accounting Standards—Part II

Fundamentals of Cost Accounting Standards—Part II, provides detailed, hands-on instruction in the various aspects of Public Law 100-679, including the rules and regulations of the Cost Accounting Standards Board and the Cost Accounting Standards (CAS). Whereas Part I addresses only those standards applicable to modified CAS coverage, Part II addresses additional standards for full CAS coverage situations.

Objectives: Students who successfully complete this course will be able to:

- determine if a given practice is compliant with CAS (full CAS coverage);
- verify applicability and compliance with the numerous standards for fully covered contractors, including CAS 403-404, 407-411, 414-415, 417-418, and 420;
- determine if and when disclosure of the contractor's practices is required;
- determine whether a cost impact proposal is necessary; and,
- if a cost impact proposal is necessary, determine appropriate contract adjustments.

Who Should Attend: This assignment-specific course is designed for civilian (or equivalent military) personnel, GS-9 and above, with at least 2 years of experience in the Contracting career field. Personnel should be responsible for CAS administration for one or more fully covered contractors or have a current (or pending) assignment dealing with fully covered contractor CAS issues on a regular basis.

Prerequisite: CON 250

Recommended: Completion of a first-year college accounting course or equivalent and completion of CON 232

Length: 5 class days

Method of Delivery: Resident/Local

PDS Code: BZN



CON 260A

The Small Business Program, Part A

The Small Business Program, Part A, provides an overview of the fundamentals of the DoD Small Business Program and focuses particular attention on the small business specialist's role as a vital member of the acquisition team.

Objectives: Students who successfully complete this course will be able to:

- recognize those factors that shape and govern the Small Business Program; and
- identify the duties and responsibilities of the small business specialist in implementing the Small Business Program.

Who Should Attend: This class is designed for all acquisition professionals who have small business concerns.

Prerequisite: None

Length: This is a nonresident, self-paced course available through the Internet; it typically takes approximately 12 hours to complete. Students must pass the final examination within 24 calendar days of the start date.

Method of Delivery: Distance Learning—See "Online Courses" on page 12



PDS Code: J08

